

4 FAM 400 VOUCHERS AND CLAIMS

4 FAM 410 GENERAL

(TL:FIN-359; 08-01-02)

4 FAM 411 SCOPE, PURPOSE AND LAYOUT

(TL:FIN-352; 5-30-95)

Chapter 400 contains policies and regulatory information applicable to voucher and claim processing and certification. Included is information on vouchering for general expenditures, exceptions in the vouchering of special items of expenditures, travel vouchers and advances, transportation vouchers, and claims against and by the U.S. Government.

4 FAM 412 APPLICABILITY

(TL:FIN-359; 08-01-02)

This chapter contains Department policies for both domestic and operations abroad on voucher and claim processing and certification. It is the single, authoritative and comprehensive source for the Department's policies. Officers should refer to it on all matters relating to the processing and certification of vouchers and claims. Since Chapter 400 contains policies and not detailed procedures, 4 FAH-3 and the Financial Management System (FMS) User Manuals contain the steps for detailed procedures and processes. Unless stated otherwise, Department references in 4 FAM and 4 FAH-3 apply to both domestic operations and to post operations of the Department of State. Differences in application are indicated within the relevant subchapter or section.

4 FAM 413 DEFINITIONS

(TL:FIN-352; 5-30-95)

Definitions relative to Chapter 400 are contained in 4 FAH-3 H-414.

4 FAM 414 AUTHORITY

(TL:FIN-352; 5-30-95)

Departmental policies derive their authority from two major sources—statutes and central regulatory agencies’ directives. Those authorities are cited in the Foreign Affairs Handbook (FAH). Specific authorities for travel vouchers and advances, transportation vouchers, and claims are provided in a separate section within the corresponding subchapters of this volume and of 4 FAH-3 H-410.

4 FAM 415 FORMS

(TL:FIN-359; 08-01-02)

- a. The U.S. Code (31 U.S.C. 3511) authorizes the U.S. Comptroller General, after consulting with the Secretary of the Treasury and the Director of the Office of Management and Budget, to prescribe for each Executive U.S. agency, the principles, standards, and related requirements for accounting, including forms.
- b. In accordance with 7 GAO, Fiscal Procedures, the Department of the Treasury has responsibility for all disbursement forms, both general and specific, except that the Department of State is responsible for disbursement forms falling clearly within its functional area. The General Services Administration (GSA) is responsible for forms dealing with transportation and reimbursement of travel expenses. Procedures for the use of a particular form are prescribed by the U.S. agency responsible for it.
- c. The use of standard forms is mandatory unless exempted by law or by the prescribing U.S. agency. Advance approval is required for adoption of U.S. agency forms in place of the standard forms. The prescribed forms used in the vouchering process are found in 4 FAH-3 H-415. This list is inclusive, not exhaustive, and contains only the major forms used in the vouchering process.

4 FAM 416 MANAGEMENT CONTROLS

(TL:FIN-359; 08-01-02)

- a. Management controls are operational checks and balances to ensure that a task will be carried out as planned in the most efficient and effective way possible. The Department of State’s Management Control Guidebook

provides details on management control objectives and procedures.

- b. This guidebook incorporates the authority and requirements for internal control including documentation, recording and executing of transactions, separation of duties, supervision, record access and accountability, audit trail, records management, and paying office contract files. It does not include management control procedures that are part of the work flow for processing and certifying vouchers and claims, such as prepayment examination of vouchers, statistical sampling, checks to prevent duplicate payment, etc.
- c. In voucher claim processing and certification, management controls refer to those checks and balances that ensure that:
 - (1) The entire process, from receipt of goods to certification of vouchers, is carried out effectively and efficiently;
 - (2) All applicable laws, regulations, and policies are being complied with;
 - (3) Resources are being safeguarded; and
 - (4) Accurate and reliable accounting information is being applied.

4 FAM 417 TAX REPORTING REQUIREMENTS

(TL:FIN-352; 5-30-95)

The Department is required to report to the Internal Revenue Service (IRS) payments made to certain contractors. Officers should refer to 4 FAH-3 H-417 for the authority, definitions, and reporting requirements related to tax reporting.

4 FAM 418 PAYMENTS TO DOMESTIC- BASED RECIPIENTS OF GRANTS AND OTHER FEDERAL FINANCIAL ASSISTANCE AWARDS

(TL:FIN-359; 08-01-02)

- a. The Federal government's Chief Financial Officers Council (CFOC) has established a policy requiring each Federal agency that makes payments to recipients to adopt one of two Federal grant payment systems--the Automated Standard Application for Payment (ASAP) provided by the Department of Treasury or the Payment Management System (PMS)*

provided by the Department of Health and Human Services (HHS).

- b. The Department has selected the PMS system and made it available to grant and cooperative agreement recipients that chose to make on-line cash requests and have established an account with a domestic bank. Those choosing to use this system will have requested payment amounts made within authorized limits transferred almost immediately to their bank accounts. By October 1, 2002, PMS will be the only electronic payment method available for grants. All other proprietary systems will be discontinued in accordance with the CFOCs's decision.*

4 FAM 419 UNASSIGNED